



# INDUSTRIA 5.0



# INDUSTRIA 5.0 - PREMISE

The reprogramming of the NRP allocates 12.7 billion euros to support business investment.

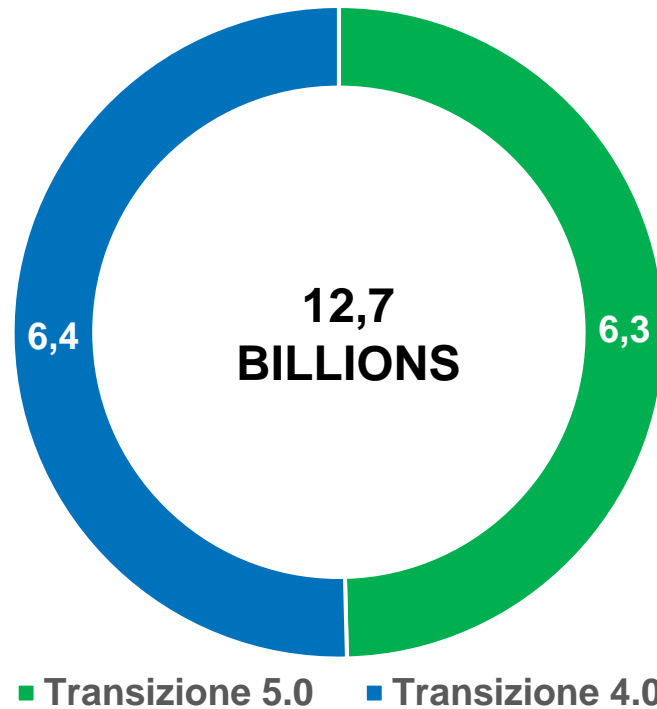
**The largest share, 6.3 billion euros, is allocated to the Transition 5.0 Plan. The allocated resources of 6.4 billion euros for the Transition 4.0 Plan are maintained.**

The new plan will operate through the tax credit tool to support the green and digital transition of businesses. The measure covers digital assets (tangible and intangible 4.0 assets), assets needed for self-production and self-consumption of energy produced from renewable sources, and staff training in green transition skills.



# INDUSTRIA 5.0 - PREMISE

## Digital and Green Transition– Resources 2024-2025

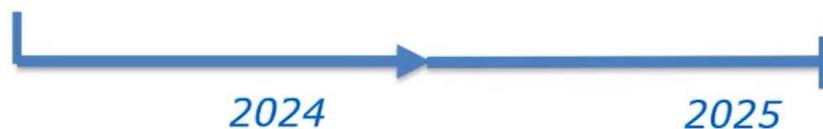


# INDUSTRIA 5.0 - PREMISE

## Digital and Green Transition– Resources 2024-2025



**Transition 4.0  
National Resources**



**Transition 5.0  
NRP Resources**

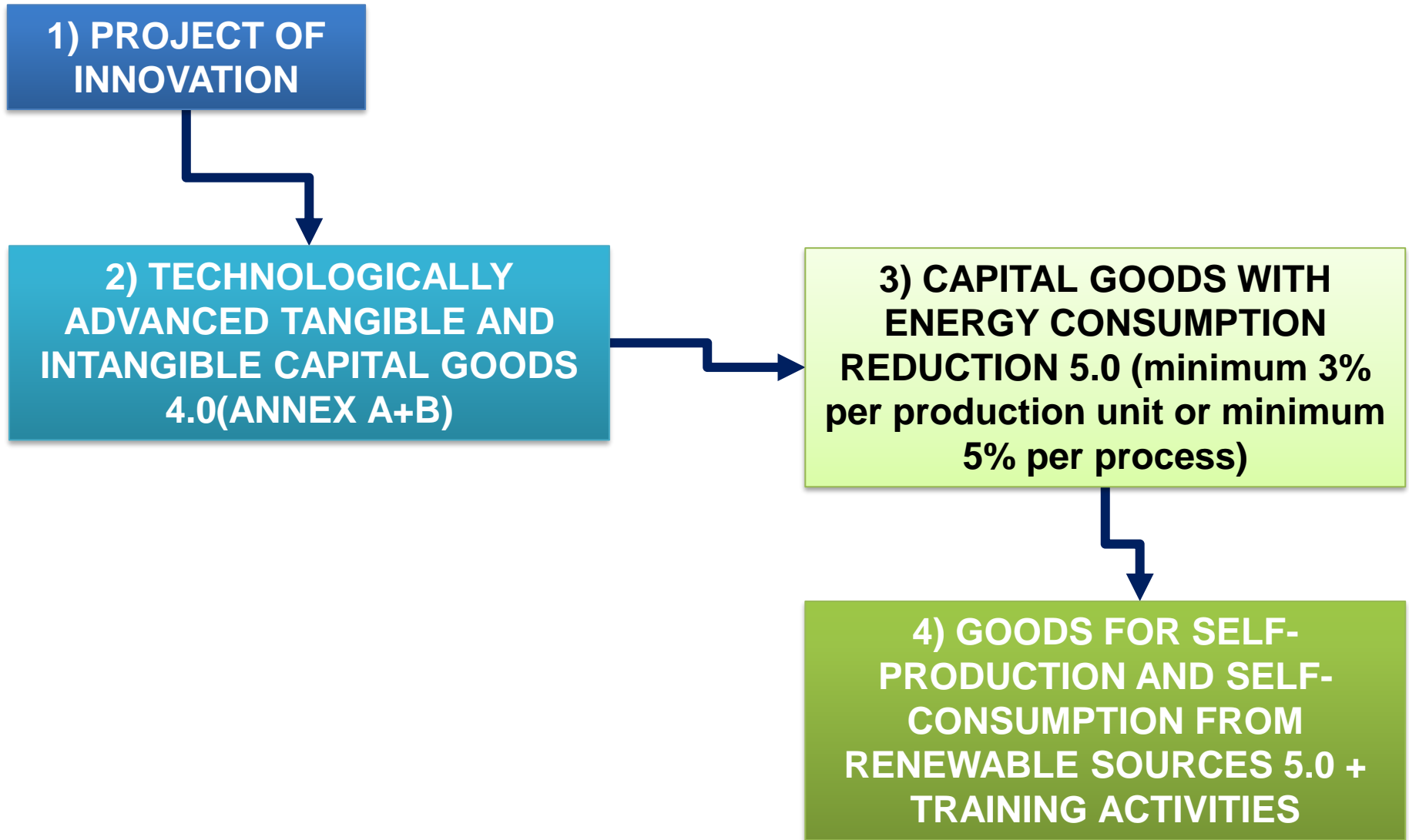


# INDUSTRIA 5.0 - ELIGIBLE INVESTMENTS

Investments in new tangible and intangible assets that are instrumental to the business operations listed in **Annexes A and B** annexed to **Law No. 232 of December 11, 2016**, and that are interconnected to the company's production management system or supply network are eligible, provided that, through them, an overall reduction in energy consumption of the production facility located in the national territory, to which the innovation project refers, of not less than 3 percent or, alternatively, a reduction in energy consumption of the processes involved in the investment of not less than 5 percent.



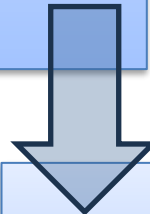
# INDUSTRIA 5.0 - ELIGIBLE INVESTMENTS



# INDUSTRIA 5.0 - BENEFICIARIES

## ALL BUSINESSES

- Legal Form
- Economic Sector
- Company Size
- Tax Regime



**NOT selective measure that can  
be cumulated with State Aid**



# INDUSTRIA 5.0 - BASIS OF CALCULATION

The tax credit is recognized to the extent of 35 percent of the cost, for the portion of investments up to 2.5 million euros, to the extent of 15 percent of the cost, for the portion of investments over 2.5 million euros and up to 10 million euros, and to the extent of 5 percent of the cost, for the portion of investments over 10 million euros and up to the maximum eligible cost limit of 50 million euros per year per beneficiary enterprise. For investments made through leasing contracts, the cost incurred by the lessor for the purchase of the assets is assumed. For investments in the assets referred to in Annex B to Law No. 232 of December 11, 2016, used through cloud computing solutions, i.e., with shared and connected computing resources, the cost related to expenses for services attributable on an accrual basis shall also be assumed.





# DECREE LAW NRP - BASIS FOR SELF-CONSUMPTION

	SELF-CONSUMPTION PLANTS			
Investment share	Plant Type	Production Unit (3% to 6%) Process (5% to 10%)	Production Unit (6% to 10%) Process (10% to 15%)	Production Unit (from 10%) Process (from 15%)
UP TO 2.5 MILLION	From 21.5 % to 23.5 % efficiency	35%	40%	45%
	From 23,5% to 24,0% efficiency	42%	48%	54%
	Over 24.0% efficiency	49%	56%	63%
2.5 MIL. TO 10 MILLION	From 21.5 % to 23.5 % efficiency	15%	20%	25%
	From 23,5% to 24,0% efficiency	18%	24%	30%
	Over 24.0% efficiency	21%	28%	35%
10 MIL. TO 50 MILLION	From 21.5 % to 23.5 % efficiency	5%	10%	15%
	From 23,5% to 24,0% efficiency	6%	12%	18%
	Over 24.0% efficiency	7%	14%	21%



# DECREE LAW PNRR - EXAMPLE 1

DESCRIPTION	TYPE	NOTES	COST	GROUP	TAX CREDIT	TAX CREDIT	TAX CREDIT	TAX CREDIT
					RATE CLASS 1	RATE CLASS 2	RATE CLASS 3	
Forming press	Annex A	Interconnected Asset - Class 3	200.000	0-2.500.000	35%	40%	45%	90.000
Oven	Annex A	Interconnected Asset - Class 3	100.000	0-2.500.000	35%	40%	45%	45.000
MES	Annex B	Manufacturing Process Software	20.000	0-2.500.000	35%	40%	45%	9.000
Training	Training 5.0	Maximum eligible investment corresponds to 10% of the Industry	20.000	0-2.500.000	35%	40%	45%	9.000
<b>TOTAL INVESTMENT</b>			<b>340.000</b>		<b>45%</b>			<b>153.000</b>



## DECREE LAW PNRR - EXAMPLE 2

DESCRIPTION	TYPE	NOTES	COST	GROUP	TAX CREDIT RATE CLASS 1	TAX CREDIT RATE CLASS 2	TAX CREDIT RATE CLASS 3	TAX CREDIT
Forming press	Annex A	Interconnected Asset - Class 3	200.000	0-2.500.000	35%	40%	45%	90.000
Oven	Annex A	Interconnected Asset - Class 3	100.000	0-2.500.000	35%	40%	45%	45.000
MES	Annex B	Production Process Software	20.000	0-2.500.000	35%	40%	45%	9.000
Photovoltaic System	Self-consumption	Photovoltaic Panels (with efficiency that brings the bonus to 140%)	600.000	0-2.500.000	49%	56%	63%	378.000
Training	Training 5.0	Maximum eligible investment corresponds to 10% of the Industry	20.000	0-2.500.000	35%	40%	45%	9.000
<b>TOTAL INVESTMENT</b>			<b>940.000</b>		<b>56%</b>			<b>531.000</b>

There is no limit to the differential between tangible goods (Annex A and/or B) and goods for self-consumption.



# INDUSTRIA 5.0 - COMUNICAZIONE AL MIMIT

To access the benefit, **companies submit, electronically**, on the basis of a **standardized template** made available by the **Manager of Energy Services s.p.a (GSE)**, the documentation referred to in paragraph 11 together with a **communication concerning the description of the investment project and its cost**. The **managing entity**, after verifying the completeness of the documentation, **transmits daily, by telematic means, to the Ministry of Business and Made in Italy**, the list of companies that have validly applied for the facility and the amount of credit booked, ensuring that the total amount of projects accepted for booking does not exceed the expenditure limit.



# INDUSTRIA 5.0 - CERTIFICAZIONE INVESTIM.

The **benefit is subject to the submission of appropriate certifications issued by an independent evaluator**, according to criteria and procedures identified by the decree of the Minister of Business and Made in Italy referred to in paragraph 17, which with respect to the eligibility of the investment project and the completion of the investments, attest to:

- a) ex ante, the reduction in energy consumption achievable through investments in the assets referred to in Paragraph 4;
- b) ex post, the actual implementation of the investments in accordance with the ex ante certification. The decree referred to in paragraph 17 identifies the requirements, including in terms of independence, impartiality, honorability and professionalism, of those authorized to issue certifications.



# INDUSTRIA 5.0 - SME BENEFITS

For small and medium-sized enterprises, **expenses incurred** in fulfilling the certification requirement under Paragraph 11 are recognized as an increase in the tax credit in **an amount not exceeding 10,000 euros**, subject to the maximum limit under Paragraph 7.



# INDUSTRIA 5.0 - ANNUAL APPROPRIATIONS

- 1,039.5 million for the year 2024;
- 3,118.5 million euros for the year 2025;
- 415.8 million euros for each of the years 2026 to 2030, increasing in terms of net borrowing to 3,118.5 million euros for the year 2024.



# INDUSTRIA 5.0 - FINAL CONSIDERATIONS

For the Transition 5.0 Plan to be fully operational, it will be necessary to wait for the issuance of the ministerial decree that stipulates certain detailed aspects of no small importance. **This decree will have to be issued within 30 days of the entry into force of the decree law, that is, by the end of March.** As a result, **only 9 months remain available for 2024.** For 2025 it will start in January, with full resources for the second year. But there is some doubt about the full operation of the measure until the end of the year. In fact, the decree law stipulates the **obligation to start using the incentive by 12/31/2025** (unless it is used, in case of excess, in additional 5 annual installments of the same amount).

